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April 8, 2004

To Whom It May Concern:

Reference: Enclosures

We believe that we received this Certified Mail in error. We manufacture Food Processing Equipment. We have never had anything to do with Cornell-Dubilier Eletronics or PCB's. We have taken the liberty to do a web search for Speco. Enclosed are two companies that might have something to do with this situation. If you have any questions or need more information please contact us.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig W. Hess", with a long horizontal stroke extending to the right.

Mr. Craig W. Hess
CEO / President
Speco, Inc.

c/o Sarah Flanagan

369764





Engineered Corrosion Protection

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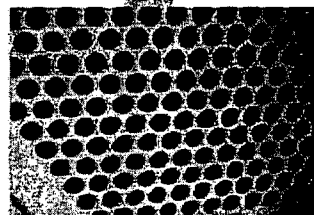
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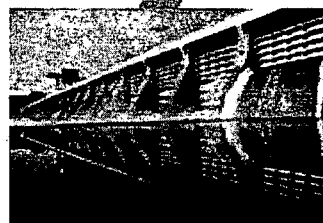
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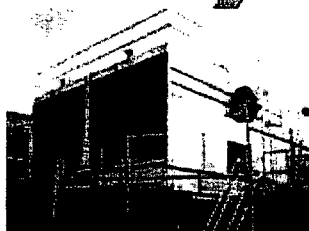
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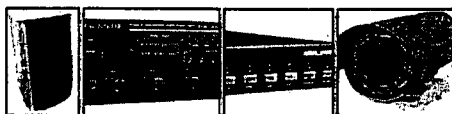
Products & Services



Contact Speco

SPECO

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about us



For over forty years, we have dedicated ourselves to providing the highest quality residential and commercial sound, security, CCTV closed circuit video and electronic accessories. Contractors, installers, builders, engineers and architects specify Speco products to satisfy both their commercial and residential needs. As a result of our commitment to quality, reliability, affordability and service, Speco's products are utilized in many thousands of residential, commercial, industrial, educational, and municipal facilities all across the United States and worldwide. Throughout its history, Speco Technologies has been an innovator, providing solutions to meet our customers' varied needs. When in-wall and in-ceiling speakers were first evolving, Speco was at the forefront. Speco also pioneered the compact, sleek Bullet Series camera design. In order to improve the functionality of CCTV surveillance in the home, Speco created the Resi-Cam Observation System, a finalist in CEDIA's Lifestyles Award series.

Speco Technologies' sales team consists of regional sales representatives based in our corporate office, and a network of independent sales representatives that service contractors and distributors across North America. We offer training at industry events, distributor locations, and in our corporate offices.

If you would like product training or more information about our company and our products please contact us at 1.800.645.5516 or email sales@specotech.com.



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 Email: info@specotech.com

Directions To Our Headquarters

Located on the south shore of Long Island, we're just 45 minutes east of New York City and about 35 minutes from JFK and LaGuardia Airports. If you're coming by car, directions are as follows:

From New York City, JFK Airport, LaGuardia Airport and Points West: Southern State Parkway east to exit 33, Route 109. Upon exiting from the parkway, make an immediate right at the traffic light on to New Highway. Proceed south for about 0.6 miles. The building will be on your left.

From Eastern Long Island and Islip/MacArthur Airport: Southern State Parkway west to exit 34, New Highway. Upon exiting from the parkway, make a left turn at the traffic light on to New Highway. Proceed south for about 0.7 miles. The building will be on your left.